What is claimed is:

1. A magnetic recording medium comprising:

a substrate;

a magnetic layer; and

a carbon-containing overcoat having a thickness of about 150Å or less and comprising a first carbon density and a second carbon density different from the first carbon density,

wherein the magnetic recording medium does not contain a dielectric layer between the magnetic layer and the carbon-containing overcoat.

- 2. The magnetic recording medium of claim 1, wherein the carbon-containing overcoat, the first carbon density is about 1.8 g/cm³ or less, the second carbon density is higher than the first carbon density and the difference between the second carbon density and the first carbon density is at least about 0.025 g/cm³.
- 3. The magnetic recording medium of claim 1, wherein carbon-containing overcoat directly contacts the magnetic layer.
- 4. The magnetic recording medium of claim 1, wherein the first carbon density is a density selected from the group consisting of about 1.75 g/cm³ or less, 1.7 g/cm³ or less, 1.65 g/cm³ or less and 1.6 g/cm³ or less.

- 5. The magnetic recording medium of claim 1, wherein the second carbon density is a density selected from the group consisting of at least 1.8 g/cm³, of at least 1.85 g/cm³, of at least 1.9 g/cm³ and of at least 1.95 g/cm³.
- 6. The magnetic recording medium of claim 1, wherein the first carbon density is at a distance of 30 Å or less from a top surface of the magnetic layer.
- 7. The magnetic recording medium of claim 1, wherein the carbon-containing overcoat comprises a material selected from a group consisting of carbon, hydrogenated carbon, fluorinated carbon, nitrated carbon, amorphous carbon, amorphous hydrogenated carbon, amorphous fluorinated carbon, amorphous nitrated carbon and combinations thereof.
- 8. The magnetic recording medium of claim 1, wherein the carbon-containing overcoat comprises at least a first carbon layer and a second carbon layer, wherein the first carbon layer is closer to the magnetic layer and comprises the first carbon density.
- 9. The magnetic recording medium of claim 8, wherein the second carbon layer comprises the second carbon density, said second density being at least 1.8 g/cm³.
 - A method of making a magnetic recording medium comprising:
 depositing a magnetic layer on a substrate;

depositing a first portion of a carbon-containing overcoat directly on the magnetic layer; and

depositing second portion of the carbon-containing overcoat under the following deposition condition:

$$Y \ge 0.7764 \ X^{0.5639}$$

wherein, Y is a thickness of the first portion of the carbon-containing overcoat and X is carbon ion energy per carbon atom in eV during said depositing second portion of the carbon-containing overcoat and

the carbon-containing overcoat comprises a first carbon density and a second carbon density different from the first carbon density.

- 11. The method of claim 10, wherein said depositing a carbon-containing overcoat comprises increasing the carbon ion energy as the thickness of the carbon-containing overcoat is increased.
- 12. The method of claim 10, wherein the carbon-containing overcoat has a thickness of about 150Å or less on the magnetic layer and the first carbon density is about 1.8 g/cm³ or less.
- 13. The method of claim 10, wherein the carbon ion energy is increased from a first range of less than 50 eV to a second range of more than 50 eV during said depositing a carbon-containing overcoat.

- 14. The method of claim 10, wherein the first carbon density is a density selected from the group consisting of about 1.75 g/cm³ or less, 1.7 g/cm³ or less, 1.65 g/cm³ or less and 1.6 g/cm³ or less.
- 15. The method of claim 10, wherein the second carbon density comprises a density selected from the group consisting of at least 1.8 g/cm³, of at least 1.85 g/cm³, of at least 1.9 g/cm³ and of at least 1.95 g/cm³.
- 16. The method of claim 10, wherein the carbon-containing overcoat comprises at least a first carbon layer and a second carbon layer.
- 17. The method of claim 16, wherein the first carbon layer is closer to the magnetic layer than the second carbon and the first carbon layer is deposited using a sputtering process.
- 18. The method of claim 16, wherein the second carbon layer is on the first carbon layer and is deposited using a deposition process selected from the group consisting of plasma-enhanced chemical vapor deposition, ion beam deposition, and filtered cathodic art deposition.
- 19. The method of claim 16, wherein the first carbon layer comprises a first carbon density and the second carbon layer comprises the second carbon density, the second carbon density being higher than the first carbon density.

20. A magnetic recording medium, comprising a magnetic layer and means for protecting the magnetic layer.